

CCS HCS SCS#2 SB 52 -- ATHLETES AND ENTERTAINERS

This bill extends the expiration dates for earmarking the proceeds of the withholding tax on out-of-state athletes and entertainers from December 31, 2008, to December 31, 2015.

The bill also requires any venue which pays compensation to a nonresident entertainer who performs in Missouri to collect withholding taxes from them. The bill authorizes penalties, interest, and additions to tax for failure to collect the withholding tax. Entertainers who receive compensation of \$300 or less are exempted from the requirements of the withholdings.

The words "subject to appropriation" are removed from the section relating to the earmarking of revenues into the various funds.